



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

ORDER

TTB O 1135.19C

**Subject: Delegation Order - Delegation of the
Administrator's Authorities in 27 CFR
Part 19, Distilled Spirits Plants**

Issuance Date: 6/9/2015

Sunset Review: 6/9/2020

To: All Bureau Employees and All Interested Parties

1. Purpose.

This Order delegates certain authorities of the Administrator, Alcohol and Tobacco Tax and Trade Bureau (TTB) in the administration of the regulations contained in part 19 of title 27 of the Code of Federal Regulations (CFR), to subordinate TTB officers and prescribes the subordinate TTB officers with whom persons file documents.

2. Cancellation.

This Order supersedes the delegations related to 27 CFR part 19 contained in TTB Order 1135.19B - Delegation Order – Delegation of the Administrator's Authorities in 27 CFR Part 19, dated June 7, 2012.

3. Authority.

Pursuant to Treasury Order No. 120–01 dated December 9, 2013, the Administrator of TTB is authorized to exercise the authorities, perform the functions, and carry out the duties of the Secretary of the Treasury in the administration and enforcement of Chapters 51 and 52 of the Internal Revenue Code of 1986, as amended (IRC), sections 4181 and 4182 of the IRC, and Title 27, United States Code.

Some of these authorities have been delegated by regulation to the “appropriate TTB officer.” This delegation order identifies the “appropriate TTB officer” for purposes of the pertinent regulations in 27 CFR part 19. We also explain in 27 CFR 19.14 that we have issued this Order to identify the specific “appropriate TTB officer” for each affected provision of the regulations.

4. Delegations.

Under the authority cited in paragraph 4, and pursuant to 26 CFR 301.7701–9, this TTB order delegates certain authorities prescribed in 27 CFR part 19 to subordinate TTB officers, and prescribes the subordinate officers with whom required applications, notices, and reports, as applicable, are filed.

The following table identifies the “appropriate TTB officer” to whom authority has been delegated by regulation to perform certain functions or receive certain documents under 27 CFR part 19. In any regulatory section where the term “appropriate TTB officer” appears more than once, the delegation listed next to the section number applies to all references within that section. TTB’s organizational chart (located at <http://www.ttb.gov/about/orgchart.shtml>) provides contact information for the offices named in this delegation order.

**Table of Authorities
27 CFR Part 19
Distilled Spirits Plants**

Regulatory Section	Officer(s) Authorized to Act or Receive Documents
19.5(c)	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division, to request formula and submission of sample to the Chief, Nonbeverage Products Laboratory.
19.5(d)	Director, Trade Investigations Division; or Director, National Revenue Center, to issue notice to desist from manufacturing until Chief, Nonbeverage Products Laboratory, approves formula.
19.13(a)(1) and (b)	Director, Trade Investigations Division. Auditor, Investigator, or Specialist, only to conduct supervision or to receive schedule of operations.
19.16	Director, National Revenue Center, for use of computer-generated forms and minor modifications to monthly operations reports. All other amendments must be approved by the Director, Regulations and Rulings Division.
19.17(a) and (b)	Auditor, Investigator, or Specialist, to detain. Director, Trade Investigations Division, to continue detention after 72 hours.
19.19	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.20	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.26(a)	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.
19.27(a) and (b)	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.
19.28(a), (b), and (c)(1)	Director, National Revenue Center.
19.31	Director, Regulations and Rulings Division.
19.32	Director, Regulations and Rulings Division.
19.33(a), (b), and (c)	Director, Regulations and Rulings Division, through the Director, National Revenue Center.
19.34(a) and (b)	Director, Regulations and Rulings Division.
19.35(a), (b), and (c)	Director, Regulations and Rulings Division.

19.35(d)	Director, Regulations and Rulings Division, to require reports. Auditor, Investigator, or Specialist, to inspect.
19.35(e)	Director, Regulations and Rulings Division.
19.37(a), (a)(6), and (b)	Director, Regulations and Rulings Division.
19.38	Supervisor, National Revenue Center, upon recommendation of the District Director, Trade Investigations Division or District Director, Tax Audit Division.
19.53 Introductory text	Supervisor, National Revenue Center.
19.54(b)	Director, Regulations and Rulings Division. The Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.
19.55(a) and (b)	Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.56(c)	Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.59(a)(3)	Auditor, Investigator, or Specialist.
19.59(b)(3)	Supervisor, National Revenue Center.
19.60(a)	Supervisor, National Revenue Center.
19.72(b)(1), (3), and (4)	Supervisor, National Revenue Center.
19.73(a)(5)	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.74(c)	Auditor, Investigator, or Specialist.
19.78	Specialist, National Revenue Center.
19.80	Supervisor, National Revenue Center.
19.81	Auditor, Investigator, or Specialist.
19.92(d) and (e)	Specialist, National Revenue Center. Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division, to request additional information.
19.93(b)(2)(ii)	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.95	Auditor, Investigator, or Specialist.
19.96	Director, National Revenue Center.
19.97	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Trade Investigation Division.

19.99	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for revocations of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
19.112	Specialist, National Revenue Center.
19.114(b)	Supervisor, National Revenue Center.
19.115(b)	Supervisor, National Revenue Center.
19.122(a)(3)	Specialist, National Revenue Center.
19.122(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.123(c)	Specialist, National Revenue Center.
19.126	Specialist, National Revenue Center.
19.130(b)	Supervisor, National Revenue Center.
19.131(b)	Supervisor, National Revenue Center.
19.141(b)	Specialist, National Revenue Center.
19.142(c)	Specialist, National Revenue Center.
19.147	Specialist, National Revenue Center.
19.156(c)	Supervisor, National Revenue Center.
19.157	Supervisor, National Revenue Center.
19.161(b)	Supervisor, National Revenue Center.
19.171(b)	Specialist, National Revenue Center.
19.173	Supervisor, National Revenue Center.
19.184(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.185(c)	Auditor, Investigator, or Specialist.
19.187	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.190(a) and (b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to assign, and to approve or waive offices, facilities, and equipment. Auditor, Investigator, or Specialist, to supervise operations.
19.192(f)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.192(g)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.193	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.202	Supervisor, National Revenue Center.
19.230(b) and (c)	Supervisor, National Revenue Center.
19.239(a) and (b)	Investigator, Trade Investigations Division; Auditor, Tax Audit Division; or Specialist, National Revenue Center
19.240(b)(1), (b)(3), and (e)	Specialist, National Revenue Center.
19.248(c)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center
19.249(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.250(b)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.

19.254(b)(2)	Director, National Revenue Center.
19.262(b)	Specialist, National Revenue Center.
19.268	Group Supervisor, National Revenue Center, to allow claims for amounts up to \$10,000; Branch Chief, National Revenue Center, to allow claims of more than \$10,000, but less than \$100,000; or Director, National Revenue Center, to allow claims of \$100,000 or more.
19.283	District Director, Trade Investigations Division; District Director, Tax Audit Division; Director, Regulations and Rulings Division; or Director, National Revenue Center.
19.284(c)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.289(a)	Director, Regulations and Rulings Division.
19.292	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.308	Director, Regulations and Rulings Division.
19.327	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.352	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.372(a)	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Director, National Revenue Center.
19.372(b) and (c)	Director, National Revenue Center with concurrence from District Director, Trade Investigations Division.
19.372(d)	District Director, Trade Investigations Division.
19.382(b)	Director, Regulations and Rulings Division with concurrence from Director, Scientific Services Division.
19.383(a), (b)(1), and (b)(2)	Director, Regulations and Rulings Division.
19.384(b)	Director, Regulations and Rulings Division.
19.387(a)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.387(b)(2)	Auditor, Investigator, or Specialist.
19.388(b)	Auditor, Investigator, or Specialist, to inspect and inventory. District Director, Trade Investigations Division; or District Director, Tax Audit Division, to authorize other storage.
19.392(d)	Director, Regulations and Rulings Division.
19.403(a)	Specialist, National Revenue Center.
19.404	Specialist, National Revenue Center.
19.405(d)(3)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.407(a)(1) and (c)(1)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.420	Specialist, National Revenue Center.
19.434(a)	Supervisor, National Revenue Center.
19.441(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.459(b)	Specialist, National Revenue Center.

19.461(b)(1) and (c)	Supervisor, National Revenue Center upon recommendation of the District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.462	District Director, Trade Investigations Division; District Director, Tax Audit Division; or Specialist, National Revenue Center.
19.463(a)	Supervisor, National Revenue Center upon recommendation of the District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.463(b)	District Director, Trade Investigations Division; or District Director, Tax Audit Division: to review evidence. Supervisor, National Revenue Center, to assess tax.
19.473(b) and (c)	Director, Regulations and Rulings Division.
19.477	Director, National Revenue Center.
19.478(b)	Auditor, Investigator, or Specialist.
19.485(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.487(b)	Supervisor, National Revenue Center.
19.487(c)	Specialist, Advertising, Labeling, and Formulation Division.
19.490(c)	Specialist, National Revenue Center.
19.493	Director, Regulations and Rulings Division.
19.512	Specialist, Advertising, Labeling, and Formulation Division.
19.513(a) and (b)	Specialist, Advertising, Labeling, and Formulation Division.
19.516	Auditor, Investigator, or Specialist.
19.518(e)	Specialist, National Revenue Center.
19.519(d)	Director, International Affairs Division.
19.574	Auditor, Investigator, or Specialist.
19.575	Director, Trade Investigations Division.
19.581(g)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.591(d)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.622(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.624(d)	Director, Regulations and Rulings Division.
19.631	Specialist, National Revenue Center.
19.643	Specialist, National Revenue Center to receive application. Approval by Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division.
19.644	Specialist, National Revenue Center.
19.645	Specialist, National Revenue Center.
19.665	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.

19.666(a) and (b)	Director, Regulations and Rulings Division. If the alternate method or procedure does not affect a TTB approved formula, or import or export recordkeeping, the Director, National Revenue Center, may act upon the same type of alternate method or procedure that has been previously approved by the Director, Regulations and Rulings Division, if a copy of the approval is provided to the Director, Regulations and Rulings Division.
19.667(a), (b), and (c)(1)	Director, National Revenue Center. Auditor, Investigator, or Specialist, only to examine documents.
19.673(a), (c), and (d)	Specialist, National Revenue Center to receive application. Approval by Supervisor, National Revenue Center.
19.674(a)	Specialist, National Revenue Center.
19.674(b), (c), and (d)	Specialist, National Revenue Center, except Director, National Revenue Center, to deny permit.
19.675	Specialist, National Revenue Center. Approval by Supervisor, National Revenue Center.
19.676(a), (c), (d), and (e)	Specialist, National Revenue Center. Approval by Supervisor, National Revenue Center.
19.676(f)	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.677(d)(1)	Specialist, National Revenue Center; District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.677(e)	Auditor, Investigator, or Specialist.
19.678	Director, National Revenue Center.
19.683	Specialist, National Revenue Center. Approval by Supervisor, National Revenue Center.
19.685(c)	Specialist, National Revenue Center. Approval by Supervisor, National Revenue Center, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division if deemed necessary.
19.687	Specialist, National Revenue Center.
19.691	Specialist, National Revenue Center.
19.692(b) and (b)(4)	Specialist, National Revenue Center, to receive application and to require additional information as may be necessary. Supervisor, National Revenue Center, to approve application, upon recommendation of District Director, Trade Investigations Division, or District Director, Tax Audit Division if deemed necessary.
19.693	Supervisor, National Revenue Center.
19.695	Specialist, National Revenue Center.
19.697	Deputy Assistant Administrator (Field Operations); except Director, National Revenue Center, for revocations of permits based on failure to engage in any of the operations authorized by the permit for more than two years.
19.704(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.706	Director, Trade Investigations Division; or Director, Tax Audit Division: to assign TTB officers.

19.709(a)(4)	Specialist, National Revenue Center, to approve meter. Director, Regulations and Rulings Division, to approve other devices or methods. Auditor, Investigator, or Specialist, to verify accuracy of equipment.
19.714	Auditor, Investigator, or Specialist.
19.715(c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.716(a)	Specialist, National Revenue Center, to receive notice. Auditor, Investigator, or Specialist, to inspect.
19.720	Specialist, National Revenue Center.
19.736(a)(1) and (c)	District Director, Trade Investigations Division; or District Director, Tax Audit Division.
19.746(a) and (d)	Chief, Nonbeverage Alcohol Laboratory.
19.747	Chief, Nonbeverage Alcohol Laboratory, for all authorities except inspection of records. Auditor, Investigator, or Specialist, to inspect records.

5. Redlegation. These authorities may not be redelegated.

John J. Manfreda

Administrator
Alcohol and Tobacco Tax and Trade Bureau